

CERTIFICATE OF SERVICE

I, Joseph N. Cordaro, Assistant United States Attorney for the Southern District of New York, hereby certify that on April 16, 2010, in addition to service via ECF, I caused a true copy of the Response of the United States of America to Reorganized Debtors' Objection to the Administrative Expense Claims of United States Customs and Border Protection (Claim Nos. 19275 and 19276) to be served upon the persons set forth below:

By Federal Express
DPH Holdings Corp.
Attn: President
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By Electronic Mail and Federal Express
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s/ Joseph N. Cordaro
JOSEPH N. CORDARO
Assistant United States Attorney